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IFW

R&GB
RAPKIN GITLIN
& BEAUMONT

AN ASSOCIATION OF ATTORNEYS INCLUDING A PROFESSIONAL CORPORATION

23929 W. VALENCIA BLVD., STE. 411
VALENCIA, CA 91355
TELEPHONE (661) 287-9994
FACSIMILE (818) 884-1087

21650 OXNARD STREET, SUITE 1620
WOODLAND HILLS, CA 91367
TELEPHONE (818) 884-9998
FACSIMILE (818) 884-1087
LAWOFFICE@RGBLAWYERS.COM
WWW.RGBLAWYERS.COM

1299 OCEAN AVE., STE. 900
SANTA MONICA, CA 90401
TELEPHONE (310) 656-7880
FACSIMILE (310) 656-7883

REPLY TO

June 28, 2005

VIA EXPRESS MAIL OVERNIGHT DELIVERY

Mail Stop Non-Fee Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: U.S. Patent Application for
TUNABLE DRUMHEAD (SOUND SHAPES II/HAT)
Serial No. 10/627,301
Filed: July 28, 2003
Our Docket No. G-3030

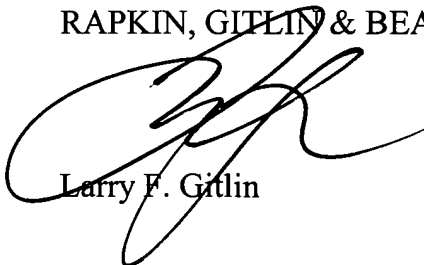
Dear Sir/Madam:

We sent our Response to Office Action and our \$1,080.00 filing fee for a 5 month extension to your office on June 22, 2005. Unfortunately, we inadvertently failed to attach the enclosed drawings with our Response, and failed to send the complete Petition for Extension of Time Under 37 CFR 1.136(a) along with the fee. Please forward the enclosed Petition and drawings to Examiner Shih Yung Hsieh so that he may consider our Response as soon as possible.

Thank you for your attention in this matter.

Sincerely yours,

RAPKIN, GITLIN & BEAUMONT



Larry F. Gitlin

LFG:slg
Enclosures